

MANDATE

# United States Court of Appeals

FOR THE  
SECOND CIRCUIT

## JUDGMENT

At a stated Term of the United States Court of Appeals for the Second Circuit, held at the Daniel Patrick Moynihan United States Courthouse, 500 Pearl Street, in the City of New York, on the day of August, two thousand and seven.

Before: Hon. Joseph M. McLaughlin,  
Hon. Robert D. Sack,  
*Circuit Judges,*  
Hon. Jed S. Rakoff,  
*District Judge.\**

Docket No. 05-6887-cv

DSI ASSOCIATES LLC,

*Movant-Appellant,*

v.

UNITED STATES OF AMERICA,

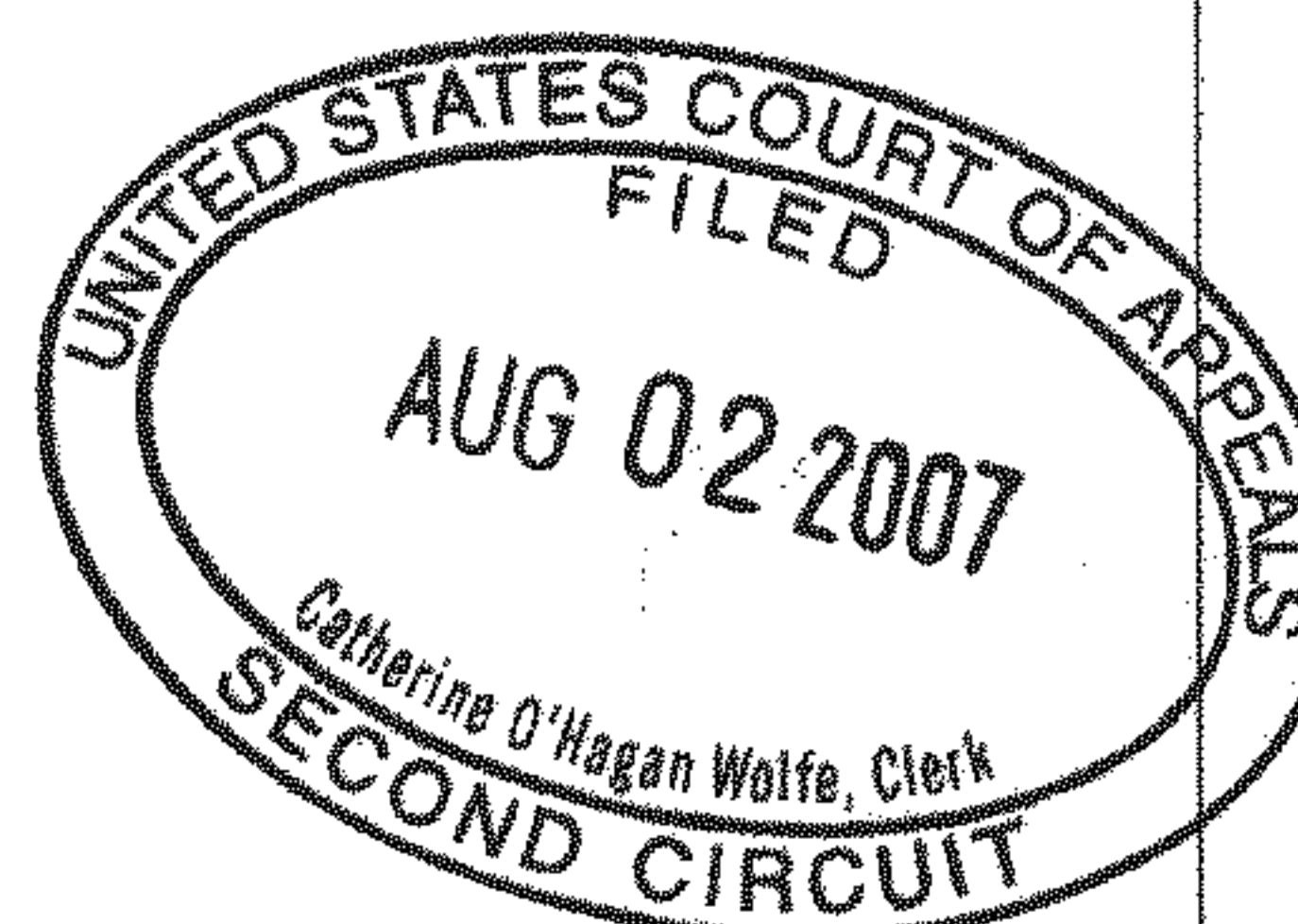
*Plaintiff-Appellee,*

ALLEGHENY ENERGY, INC., ALLEGHENY ENERGY SUPPLY COMPANY, LLC,  
MERRILL LYNCH & CO., and MERRILL LYNCH CAPITAL SERVICES, INC.,

*Interested-Party-Appellees.*

DANIEL L. GORDON,

*Defendant.*



Appeal from the United States District Court for the Southern District of New York.

This cause came on to be heard on the transcript of record from the United States District Court for the Southern District of New York and was argued by counsel.

Mandate issued 9/24/07

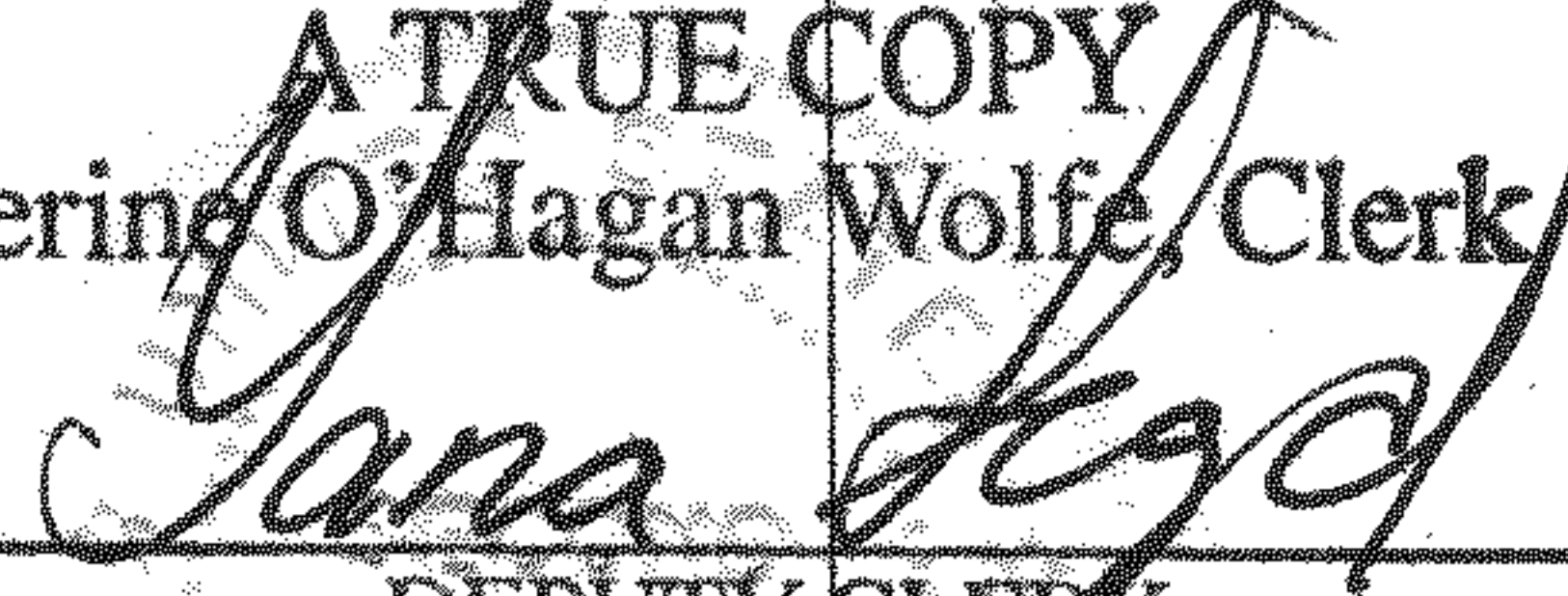
*DSI Associates LLC v. USA, Docket No. 05-6887-cv*  
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On consideration whereof, it is hereby ORDERED, ADJUDGED and DECREED that the judgment of said District Court be and hereby is AFFIRMED in accordance with the opinion of this Court.

FOR THE COURT:  
CATHERINE O'HAGAN WOLFE, Clerk  
by

  
Molly A. Guptill  
Acting Motions Staff Attorney

\*The Honorable Jed S. Rakoff, of the United States District Court for the Southern District of New York, sitting by designation.

A TRUE COPY  
Catherine O'Hagan Wolfe, Clerk  
by   
DEPUTY CLERK